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Contribution of Certification Bodies and Sustainability Standards to Sustainable Development Goals: An Integrated Grey Systems Approach

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Abstract

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Abstract

The International Organization for Standardization (ISO) and the Global Reporting Initiative (GRI) promote their alignment with the United Nations' Sustainable Development Goals (SDGs). This convergence of standards and information is causing the selection of a certification body to register these sustainability standards to become more complicated. Therefore, this study fills a gap in the literature by developing a framework to prioritize the most critical attributes for selecting a certification body. Initially, we focus on seven attributes using the Grey Delphi method. Further, Grey Analytical Hierarchy Process (GAHP) is employed to find primary and sub-indicators relative importance. Finally, we used a novel Grey Absolute Decision Analysis (GADA) model to rank the widely adapted top six certification bodies. Results reveal that Reputation, Payment Method & Cost, and Quality of Auditors are significant indicators with weighted scores of 0.2120, 0.1704, and 0.1406. In contrast, the auditor's knowledge about the sustainability standards, and review of the meetings obtained the highest weight score 0.5009 and 0.4918 and are seen as essential amongst 35 sub-criteria. Within this study, we identify which ISO and GRI sustainability standards contribute to a given SDG. We also find Bureau Veritas and Société Générale de Surveillance are the best-suited certification bodies help to achieve SDGs as they obtained the highest weights 0.8731, and 0.7340. This study is amongst the first of its kind to address selecting the right certification body for aligning with the SDGs by using the integration of three novel grey models. Outcomes of this study can help assist scholars,

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